

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 7TH DECEMBER 2007 / 16TH AGRAHAYANA 1929

WP(C).No. 36154 of 2007(D)

PETITIONER:

**PERFETTI VAN MELLE INDIA (P) LTD.
BRISTOW ROAD, WILLINGTON ISLAND, KCOHI-3
REP. BY MANAGER, ASIF, S/O. ABDUL AZEEZ, AGED 23
YEARS, H.NO. 25, KASTURBANAGAR, THEVARA,
ERNAKULAM DISTRICT.**

**BY ADV. SRI.C.A.CHACKO
SMT.C.M.CHARISMA
SRI.N.A.SHAFEEK**

RESPONDENTS:

- 1. THE DEPUTY COMMISSIONER (APPEALS)
ERNAKULAM.**
- 2. THE ASSISTANT COMMISSIONER-III
SPECIAL CIRCLE-1, ERNAKULAM.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, ERNAKULAM.**

BY GOVERNMENT PLEADER SRI.GOVINDAN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 07/12/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

ANTONY DOMINIC, J.
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W.P.(C) NO. 36154 OF 2007 D
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Dated this the 7th day of December, 2007

J U D G M E N T

Against Exts. P1 to P3 assessment orders, petitioner has filed appeals, which are produced as Exts. P4 to P6. It is submitted that along with the appeals, petitioner has filed Exts. P12, P13 and P14 applications for stay pending disposal of the appeal. It is submitted that while orders are not passed either in the appeals or in the stay petitions, amount due under Exts. P1 to P3 is sought to be recovered from the petitioner by taking recourse to revenue recovery action and Exts.P7 and P8 are the notices that are issued to the petitioner. It is in this context that the writ petition has been filed praying for quashing the revenue recovery action.

2. In view of the fact that the statutory authority seized the appeal as also the stay petitions, I do not think an adjudication on the sustainability or otherwise of the revenue recovery action is called for at this stage.

3. Having regard to the fact that the appeal and stay petitions are pending consideration of the 1st respondent, I

dispose of this writ petition itself directing that the 1st respondent shall take up, consider and pass orders on Exts. P12, P13 and P14 stay petitions filed by the petitioner along with Exts. P4 to P6 appeals. This the 1st respondent shall do within three weeks from the date of production of a copy of this judgment. In the meanwhile, further proceedings pursuant to Exts. P7 and P8 are deferred for a period of four weeks.

Petitioner shall produce a copy of this judgment before the 1st respondent for compliance.

ANTONY DOMINIC, JUDGE.

Rp